

SENATE BILL NO. 610

BY SENATOR RISER

1 AN ACT

2 To amend and reenact R.S. 47:120.37(A), (C), and (D), relative to the Department of
3 Revenue; to provide for distribution dates for donations from individual state income tax
4 returns to donees; and to provide for related matters.

5 Be it enacted by the Legislature of Louisiana:

6 Section 1. R.S. 47:120.37(A), (C), and (D) are hereby amended and reenacted to
7 read as follows:

8 §120.37. Refund designation on tax form

9 A. Notwithstanding **any provision set forth in R.S. 47:120.3 through**
10 **120.101 or in** any other provisions of ~~this Part law~~ to the contrary, the designation
11 to donate all or any portion of the total amount of tax refund shall be made at the
12 time of the filing of the current year tax return and shall be made on the income tax
13 return form as prescribed by the secretary of the Department of Revenue.

14 * * *

15 C. Notwithstanding **any provision set forth in R.S. 47:120.3 through**
16 **120.101 or in** any other provisions of ~~this Part law~~ to the contrary, upon receipt of
17 any taxpayer's current year income tax return upon which the designation of a
18 donation has been made, the secretary shall enter in a central record the amount of
19 the donation and the name of the donor. **Notwithstanding any provision set forth**
20 **in R.S. 47:120.3 through 120.101 or in any other provision of law to the**
21 **contrary, The** ~~the~~ amount of the donations received by the secretary, less twenty
22 percent credited to the department's expenses to defray administrative and printing
23 expenses, shall be disbursed to the designated donee ~~or as provided in the Act~~

1 ~~establishing such donation~~ before March first of the year following the year in which
2 the tax return was filed. **Following the initial disbursement of monies, the**
3 **secretary shall quarterly disburse monies to the designated donees. The**
4 **provisions of this Subsection shall supercede any other provision of law in Title**
5 **47 of the Louisiana Revised Statutes of 1950 to the contrary.**

6 D. The provisions of this ~~Subpart~~ **Section shall be** applicable to all
7 existing and future refund donations, ~~including but not limited to donations as~~
8 provided by ~~Subparts G, H, and I of this Part and Part VI of~~ **for in** Chapter 4 **1** of
9 **Subtitle II of** Title ~~46~~ **47** of the Louisiana Revised Statutes **of 1950 and shall**
10 **supercede any provision of law to the contrary in such Title.**

11 Section 2. This Act shall become effective on June 30, 2012; if vetoed by the
12 governor and subsequently approved by the legislature, this Act shall become effective on
13 June 30, 2012, or on the day following such approval by the legislature, whichever is later.

PRESIDENT OF THE SENATE

SPEAKER OF THE HOUSE OF REPRESENTATIVES

GOVERNOR OF THE STATE OF LOUISIANA

APPROVED: _____